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PATENT

Attorney Docket No. 07481.0045

CUSTOMER NUMBER 22,852

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re U.S. national phase of International)
Application No. PCT/JP2004/010827)
Inventor: Kazuo TAGAWA, et al.) Group Art Unit:
Application No.: Not Yet Assigned) Examiner:
Filed: January 31, 2006)
For: **REFRIGERATING MACHINE OIL**)
COMPOSITIONS)

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

PRELIMINARY AMENDMENT

Prior to examination, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks begin on page 7 of this paper.